

**Baker Tilly Virchow Krause, LLP**

20 Stanwix St, Suite 800  
 Pittsburgh, PA 15222-4808  
 Telephone 412 697-6487  
 Facsimile 888 264-9617  
 Thomas Walenchok, Partner

*Consultants to the Debtor and Debtor-in-Possession*

**UNITED STATES BANKRUPTCY COURT  
 EASTERN DISTRICT OF NEW YORK**

-----X  
 In re : Chapter 11  
 :  
 DOWLING COLLEGE, :  
 f/d/b/a DOWLING INSTITUTE, : Case No. 16-75545 (REG)  
 f/d/b/a DOWLING COLLEGE ALUMNI :  
 ASSOCIATION, :  
 f/d/b/a CECOM, :  
 a/k/a DOWLING COLLEGE, INC., :  
 Debtor. :  
 -----X

**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES  
 FOR REVIEWING APPLICATIONS FOR COMPENSATION AND REIMBURSEMENT  
 OF EXPENSES FILED UNDER 11 U.S.C. § 330 FOR THE FIRST INTERIM FEE  
 APPLICATION OF BAKER TILLY VIRCHOW KRAUSE, LLP, CONSULTANTS  
TO THE DEBTOR AND DEBTOR IN POSSESSION**

Name of Applicant:	Baker Tilly Virchow Krause, LLP
Compensation Period:	September 27, 2017 to May 31, 2018
Role in This Case:	Consultants to the Debtor and Debtor in Possession
Current Application:	
Total Fees Requested for the Compensation Period:	\$8,234.00
Total Expenses Requested for the Compensation Period:	\$1,131.43
Total Sought:	\$9,365.43
Petition Date:	November 29, 2016

Retention Date:	September 27, 2017
Date of Order Approving Employment:	October 17, 2017
Blended Rate in this Application for All Consultants:	\$299.42
Compensation Sought in this Application Already Paid Pursuant to a Monthly Compensation Order But Not Yet Allowed:	\$0
Expenses Sought in this Application Already Paid Pursuant to a Monthly Compensation Order But Not Yet Allowed:	\$0
Are any rates higher than those approved or disclosed at retention?	No.

This is an:  interim  final application.

**Baker Tilly Virchow Krause, LLP**

20 Stanwix St, Suite 800  
Pittsburgh, PA 15222-4808  
Telephone 412 671 6400  
Facsimile 888 264-9617  
Thomas Walenchok, Partner

*Consultants to the Debtor and Debtor-in-Possession*

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

	-----X
In re	: Chapter 11
	: DOWLING COLLEGE,
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	: ASSOCIATION,
f/d/b/a CECOM,	: a/k/a DOWLING COLLEGE, INC.,
Debtor.	: -----X

**APPLICATION OF BAKER TILLY VIRCHOW KRAUSE, LLP,  
CONSULTANTS TO THE DEBTOR AND DEBTOR IN  
POSSESSION FOR A FIRST INTERIM ALLOWANCE OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR  
THE PERIOD OF SEPTEMBER 27, 2017 THROUGH MAY 31, 2018**

**TO THE HONORABLE ROBERT E. GROSSMAN,  
UNITED STATES BANKRUPTCY JUDGE:**

Baker Tilly Virchow Krause, LLP (“BTVK”), consultants to Dowling College, debtor and debtor- in-possession in the above-captioned chapter 11 case (the “Chapter 11 Case”), as and for its application (“Application”) for a first interim allowance of compensation for services rendered and reimbursement of expenses for the period of September 27, 2017 through May 31, 2018, pursuant to 11 U.S.C. §§ 330(a) and 331, and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), respectfully sets forth and represents as follows:

## **INTRODUCTION**

1. This application is respectfully submitted by BTVK for a first allowance of compensation and reimbursement of expenses for all services rendered to the Debtor from September 27, 2017 through May 31, 2018 (the “First Interim Compensation Period”), as follows:

Total Fees Requested for the First Interim Compensation Period:	\$8,234.00
Total Expenses Requested for the First Interim Compensation Period:	\$1,131.43
<b>Total Sought:</b>	<b>\$9,365.43</b>

2. During the First Interim Compensation Period, BTVK committed a total of 27.50 hours of professional time, resulting in an average hourly billing rate of \$299.42. Copies of the detailed accountant time records for the First Interim Compensation Period are annexed hereto as **Exhibit B** and summaries of the time records broken down by timekeeper and billing task code are annexed as **Exhibits C** and **D**, respectively.

3. During the First Interim Compensation Period, BTVK advanced \$1,131.43 for expenses for which it seeks reimbursement. A detailed summary of expenses is annexed hereto as **Exhibit E**.

4. Annexed hereto as **Exhibit F** is the certification of Thomas Walenchok.

## **JURISDICTION**

5. This Court has jurisdiction over this Application by virtue of 28 U.S.C. §§ 157(a) and (b), and 1334(b), and the Administrative Order No. 264 titled “In the Matter of The Referral of Matters to the Bankruptcy Judges” of the United States District Court for the Eastern District of New York (Weinstein, C.J.) dated August 28, 1986.

6. Venue is proper in this district pursuant to 28 U.S.C. § 1409(a) because this proceeding arises in a case under the Bankruptcy Code pending in this district.

## **BACKGROUND**

7. On November 29, 2016 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Eastern District of New York (the or this “Court”).

8. On September 27, 2017, an application to employ BTVK as consultants and tax accountants for the Debtor was filed (the “BTVK Retention Application”) [Docket No. 410]. The BTVK Retention Application was granted by order of the Court dated October 17, 2017 and the retention was approved *nunc pro tunc* to September 27, 2017 (the BTVK Retention Order) [Docket No. 423]. A copy of the BTVK Retention Order is annexed hereto as **Exhibit A**. The BTVK Retention Order approved the retention of BTVK as consultants and tax accountants for the Debtor. This Application seeks compensation for BTVK’s role as consultants only. BTVK has filed a separate application seeking compensation as tax accountants to the Debtor.

9. On December 21, 2016 the Court entered the *Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* (the “Interim Compensation Order”) [Docket No. 117].

10. In accordance with the Interim Compensation Order, BTVK submitted a fee statement seeking interim compensation and reimbursement of expenses. During the First Interim Compensation Period, BTVK submitted the following fee statement:

(a) On July 30, 2018 pursuant to the Interim Compensation Order, BTVK served its first fee statement for the period from September 27, 2017 to May 31, 2018 (the “First Fee Statement”). The First Fee Statement sought an allowance of \$8,234.00 as compensation for services rendered and \$1,131.43 as reimbursed for expenses incurred. As of the date hereof, the time for filing objections to the first fee statement has not passed.

11. BTVK has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in this Chapter 11 Case. No promises have been received by BTVK as to compensation in connection with this Chapter 11 Case other than in accordance with the provisions of the Bankruptcy Code.

#### **SUMMARY OF SERVICES RENDERED**

12. In conformity with the United States Trustee Guidelines For Reviewing Applications For Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, dated January 30, 1996 (the “U.S. Trustee Guidelines”) BTVK has segregated its time entries during the First Interim Compensation Period into the following project category, which corresponds to the major tasks undertaken by BTVK during the same period:

A. Department of Education Compliance Requirements

13. In this section of the Application, BTVK describes, in summary fashion, the services performed during the First Interim Compensation Period by project category.

A. **Department of Education Compliance Requirements**

14. Prior to the Petition Date, federal financial aid funds were provided by the United States Department of Education (the “DOE”) and disbursed to students through Dowling in connection with Title IV programs. Since the Debtor has stopped operating as an educational institution, it is required to perform a close-out accounting in relation to its participation in Title IV programs. Toward that end, during the First Interim Compensation Period, BTVK reviewed documentation to perform compliance services in connection with the DOE requirements, met with Dowling representatives to discuss student account records and report filings, drafted proposed procedures for submission to the DOE, and responded to inquiries from the DOE on the proposed procedures.

15. A total of 27.50 hours amounting to \$8,234.00 in fees were incurred by BTVK during the First Interim Compensation Period.

**TIME AND DISBURSEMENT RECORDS AND STAFFING**

16. The services performed by BTVK for and on behalf of the Debtor in connection with the above matters during the First Interim Compensation Period are detailed and itemized in full in the time and disbursement logs annexed hereto as **Exhibit B**. Set forth on the attached **Exhibit C** is a summary of the persons who performed services on behalf of the Debtor, the hours of services performed by such person, the applicable hourly rate, and the total value of the services performed by each person during the First Interim Compensation Period.

17. The persons at BTVK that assisted the Debtor on the above matters during the First Interim Compensation Period are as follows:

- a. Thomas Walenchok, CPA, is a partner at BTVK. Mr. Walenchok is a member of the American Institute of Certified Public Accountants (“AICPA”). Mr. Walenchok’s rate of \$380 per hour for consulting time and \$190 per hour for travel time is reasonable and such rate was Mr. Walenchok’s normal and customary rate during the period covered by this Application.
- b. Stefanie Fedunok, is an administrative assistant at BTVK. Ms. Fedunok’s rate of \$90.00 per hour is reasonable as such rate was Ms. Fedunok’s normal and customary rate during the period covered by this application.
- c. Julean Work, is an administrative assistant at BTVK. Ms. Work’s rate of \$90.00 per hour is reasonable as such rate was Ms. Work’s normal and customary rate during the period covered by this application.

18. The total fees for the services rendered in connection with this case during the First Interim Compensation Period amounts to \$8,234.00 for time incurred and \$1,131.43 for expense reimbursement based upon a total of 27.5 hours. The blended hourly rate for all services provided during the First Interim Period is \$299.42.

**WHEREFORE**, BTVK respectfully requests that it be granted a first allowance of compensation for professional services rendered as consultants for the Debtor for the First Interim Compensation Period in the amount of \$9,365.43 (8,234.00 for time incurred and \$1,131.43 for expense reimbursement) and such other and further relief as is just.

Dated: Pittsburgh, PA  
August 30, 2018

**BAKER TILLY VIRCHOW KRAUSE, LLP**

By: /s/Thomas Walenchock  
Thomas Walenchock  
20 Stanwix St, Suite 800  
Pittsburgh, PA 15222-4808  
Telephone 412 697-6487  
Facsimile 888 264-9617  
Email thomas.walenchock@bakertilly.com

*Consultants to the Debtor and Debtor-in-Possession*

# **EXHIBIT A**

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

-----X  
In re : Chapter 11  
:  
DOWLING COLLEGE, :  
f/d/b/a DOWLING INSTITUTE, : Case No. 16-75545 (REG)  
f/d/b/a DOWLING COLLEGE ALUMNI :  
ASSOCIATION, :  
f/d/b/a CECOM, :  
a/k/a DOWLING COLLEGE, INC., :  
:  
Debtor. :  
-----X

**ORDER AUTHORIZING THE RETENTION OF  
BAKER TILLY VIRCHOW KRAUSE, LLP AS CONSULTANTS TO THE DEBTOR  
WITH RESPECT TO DEPARTMENT OF EDUCATION REQUIREMENTS  
AND AS TAX ACCOUNTANTS TO THE DEBTOR  
NUNC PRO TUNC TO SEPTEMBER 27, 2017**

Upon the application (the “Application”)<sup>1</sup> of Dowling College (the “Debtor”) for an order approving the retention of Baker Tilly Virchow Krause, LLP (“Baker Tilly”) as its consultants with respect to Department of Education requirements, as further described in the proposed engagement agreement (the “DOE Engagement Agreement”) attached to the Application as Exhibit B, and as tax accountants for the purpose of preparing and filing certain federal Tax Returns, as further described in the proposed engagement agreement attached to the Application as Exhibit C (the “Tax Engagement Agreement” and, together with the DOE Engagement Agreement, the “Engagement Agreements”); and upon the Walenchok Declaration attached to the Application as Exhibit D and the Labita Declaration attached to the Application as Exhibit E; and it appearing that Baker Tilly is a disinterested person pursuant to Section 101(14) of the Bankruptcy Code and does not represent an interest adverse to the Debtor’s estate; and the Court having

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings assigned to them in the Application.

jurisdiction over this matter; and proper and adequate notice of the hearing on the Application (the “Hearing”) having been given as set forth in the Application, and no further notice need be given; and upon the arguments of counsel presented and the evidence adduced at the Hearing; and any objections to the relief requested in the Application having been withdrawn or overruled; and it appearing that the terms and conditions of the employment and compensation of Baker Tilly as set forth in the Engagement Agreements are reasonable and that the relief granted herein is in the best interest of the Debtor’s estate; it is hereby

**ORDERED**, that the Application is granted as set forth herein; and it is further

**ORDERED**, that the retention of Baker Tilly as consultants to the Debtor to perform all of the services set forth in the DOE Engagement Agreement, and as tax accountants to the Debtor to perform all of the services set forth in the Tax Engagement Agreement, in each case on the terms set forth in the Application and the Declarations, is hereby approved pursuant to Section 327(a) of the Bankruptcy Code; and it is further

**ORDERED**, that the compensation to be paid to Baker Tilly shall be subject to the approval of this Court upon notice and a hearing pursuant to Sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules and such other procedures as may be fixed by order of this Court, for professional services rendered and expenses incurred by Baker Tilly; and it is further

**ORDERED**, that such retention shall be *nunc pro tunc* to September 27, 2017; and it is further

**ORDERED**, that the Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order; and it is further

**ORDERED**, that if there is any inconsistency between the terms of this Order, the

Application, the Engagement Agreements and the Declarations, the terms of this Order shall govern.

**Dated: Central Islip, New York**  
**October 17, 2017**



**Robert E. Grossman**  
**United States Bankruptcy Judge**

## **Exhibit B**

Dowling College  
Case No. 16-75545 (REG)

First Monthly Statement of Fees and Expenses  
of Baker Tilly Virchow Krause, LLP, Consultants  
to the Debtor and Debtor-in-Possession, Pursuant to  
Bankruptcy Code Sections 330 and 331 for the Period  
from September 27, 2017 through May 31, 2018

Name of Applicant: Baker Tilly Virchow Krause, LLP  
 Authorized to Provide Services to: Dowling College  
 Effective Date of Retention: September 27, 2017  
 Period for Which Compensation and Reimbursement is Sought: September 27, 2017 to May 31, 2018

Date	Staff	Hours	Rate	Fee	Detail
Administrative:					
10/25/2017	Stefanie Fedunok	1.50	\$ 90.00	\$ 135.00	Administrative- Typing draft Dept of Education procedures
10/25/2017	Julean Work	0.60	\$ 90.00	\$ 54.00	Administrative- Typing draft Dept of Education procedures
11/22/2017	Stefanie Fedunok	0.30	\$ 90.00	\$ 27.00	Administrative - Typing draft procedures
<b>Total Administrative</b>		<b>2.40</b>		<b>\$ 216.00</b>	
Consulting:					
11/8/2017	Thomas Walenchok	1.00	\$ 380.00	\$ 380.00	Preparation for, and call with Neil Bivona to discuss Friday 11/10/17 meeting
11/9/2017	Thomas Walenchok	0.40	\$ 380.00	\$ 152.00	Preparation for meeting on Friday 11/10/17
11/10/2017	Thomas Walenchok	4.00	\$ 380.00	\$ 1,520.00	Meeting at Dowling College to review information available to perform Dept of Education procedures
11/19/2017	Thomas Walenchok	2.60	\$ 380.00	\$ 988.00	Prepare Dept of Education procedures listing based on meeting held at Dowling College
11/20/2017	Thomas Walenchok	3.20	\$ 380.00	\$ 1,216.00	Continue to prepare Dept of Education procedures listing based on meeting held at Dowling College
11/21/2017	Thomas Walenchok	2.60	\$ 380.00	\$ 988.00	Revise procedures per Quality Control review
11/22/2017	Thomas Walenchok	0.30	\$ 380.00	\$ 114.00	Finalize procedures and letter
2/5/2018	Thomas Walenchok	0.40	\$ 380.00	\$ 152.00	Review email from Neil Bivona to Dept of Education regarding summary of claims and suggested resolutions
4/16/2018	Thomas Walenchok	0.90	\$ 380.00	\$ 342.00	Review of Dept of Education response
4/26/2018	Thomas Walenchok	1.70	\$ 380.00	\$ 646.00	Review Dept of Education response and suggestion of alternative procedures
<b>Total Consulting</b>		<b>17.10</b>		<b>\$ 6,498.00</b>	
Travel:					
11/10/2017	Thomas Walenchok	<b>8.00</b>	\$ 190.00	<b>\$ 1,520.00</b>	Travel to Dowling College and back to Pittsburgh - includes Pittsburgh airport to LaGuardia and back. Also includes travel to Enterprise rent-a-car, drive to Dowling College Brookhaven Campus, and back to Enterprise.
<b>Total time</b>		<b>27.50</b>		<b>\$ 8,234.00</b>	

Expenses incurred:

11/10/2017	Thomas Walenchok		\$ 994.40	Round trip airfare from Pittsburgh to New York
11/10/2017	Thomas Walenchok		\$ 8.00	airport parking
11/10/2017	Thomas Walenchok		\$ 129.03	Car rental for drive from LaGuardia airport to Dowling and back
<b>Total expenses</b>			<b>\$ 1,131.43</b>	
<b>Total Billing</b>			<b>\$ 9,365.43</b>	

# **Exhibit C**

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

-----x  
 In re : Chapter 11  
 :  
 DOWLING COLLEGE, :  
 f/d/b/a DOWLING INSTITUTE, : Case No. 16-75545 (REG)  
 f/d/b/a DOWLING COLLEGE ALUMNI ASSOC :  
 f/d/b/a CECOM, :  
 a/k/a DOWLING COLLEGE, INC., :  
 :  
 Debtor. :  
 -----x

**SUMMARY OF TIME BY TIMEKEEPER FOR FIRST INTERIM FEE  
APPLICATION OF BAKER TILLY VIRCHOW KRAUSE, LLP,  
CONSULTANTS TO THE DEBTOR AND DEBTOR IN POSSESSION  
PURSUANT TO BANKRUPTCY CODE SECTIONS 330 AND 331 FOR  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT  
OF EXPENSES FOR SEPTEMBER 27, 2017 THROUGH MAY 31, 2018**

Name of Consultant	Hourly Rate	Total Hours Billed	Total Compensation
Thomas Walenchok, Partner	\$380	17.10	\$6,498.00
Thomas Walenchok, Partner	\$190	8.00	\$1,520.00
Stefanie Fedunok, Administrative assistant	\$90	1.80	\$162.00
Julean Work, Administrative assistant	\$90	0.60	\$54.00
<b>Totals</b>		<b>27.50</b>	<b>\$8,234.00</b>

# **Exhibit D**

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

-----x  
 In re : Chapter 11  
 :  
 DOWLING COLLEGE, :  
 f/d/b/a DOWLING INSTITUTE, : Case No. 16-75545 (REG)  
 f/d/b/a DOWLING COLLEGE ALUMNI :  
 ASSOCIATION, :  
 f/d/b/a CECOM, :  
 a/k/a DOWLING COLLEGE, INC., :  
 Debtor. :  
 -----x

**SUMMARY OF TIME BY TASK CODE FOR FIRST INTERIM FEE  
APPLICATION OF BAKER TILLY VIRCHOW KRAUSE, LLP, CONSULTANTS TO  
THE DEBTOR AND DEBTOR IN POSSESSION  
PURSUANT TO BANKRUPTCY CODE SECTIONS 330 AND 331 FOR  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF  
EXPENSES FOR SEPTEMBER 27, 2017 THROUGH MAY 31, 2018**

BILLING CATEGORY	HOURS BILLED	FEES SOUGHT
Department of Education Compliance Requirements	27.50	\$8,234.00
<b>TOTAL:</b>	<b>27.50</b>	<b>\$8,234.00</b>

# **Exhibit E**

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

-----X  
 In re : Chapter 11  
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 DOWLING COLLEGE, :  
 f/d/b/a DOWLING INSTITUTE, : Case No. 16-75545 (REG)  
 f/d/b/a DOWLING COLLEGE ALUMNI :  
 ASSOCIATION, :  
 f/d/b/a CECOM, :  
 a/k/a DOWLING COLLEGE, INC., :  
 Debtor. :  
 -----X

**SUMMARY OF EXPENSES FOR FIRST INTERIM FEE APPLICATION  
OF BAKER TILLY VIRCHOW KRAUSE, LLP, CONSULTATATNS TO THE  
DEBTOR AND DEBTOR IN POSSESSION,  
PURSUANT TO BANKRUPTCY CODE SECTIONS 330 AND 331  
FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT  
OF EXPENSES FOR SEPTEMBER 17, 2017 THROUGH MAY 31, 2018**

Airfare	\$ 994.40
Airport Parking	8.00
Car Rental	129.03
<b>TOTAL EXPENSES:</b>	<b>\$1,131.43</b>

# Exhibit F

**Baker Tilly Virchow Krause, LLP**

20 Stanwix Street, Suite 800

Pittsburgh, PA 15222-4808

Telephone: 412 697-6487

Facsimile: 888 264-9617

Thomas Walenchok, Partner

*Consultants to the Debtor and Debtor-in-Possession*

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

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In re : Chapter 11  
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f/d/b/a DOWLING INSTITUTE, : Case No. 16-75545 (REG)  
f/d/b/a DOWLING COLLEGE ALUMNI :  
ASSOCIATION, :  
f/d/b/a CECOM, :  
a/k/a DOWLING COLLEGE, INC., :  
Debtor. :  
-----X

**CERTIFICATION OF THOMAS WALENCHOK REGARDING THE FIRST INTERIM  
FEE APPLICATION OF BAKER TILLY VIRCHOW KRAUSE LLP, AS  
CONSULTANTS TO THE DEBTOR AND DEBTOR IN POSSESSION, FOR AN  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD OF SEPTEMBER 27, 2017 THROUGH MAY 31, 2018**

I, Thomas Walenchok, hereby certify that:

1. I am a partner with the firm Baker Tilly Virchow Krause, LLP ("BTVK"), which serves as consultants to Dowling College, debtor and debtor-in-possession in the above-captioned chapter 11 case (the "Chapter 11 Case"). This Certification is made in support of BTVK's application (the "Application") for a first interim allowance of compensation for services rendered and reimbursement of expenses for the period of September 27, 2017 through May 31,

2018, in compliance with General Order 613, Guidelines for Fees and Disbursements for Professionals in Eastern District of New York Bankruptcy Cases, effective as of June 10, 2013 (the “General Order”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), and this Court’s Order Pursuant to 11 U.S.C. §§ 105(A) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 117] (the “Interim Compensation Order” and together with the General Order, UST Guidelines and the Large Case Guidelines, the “Guidelines”).

2. I certify that:
  - a. I have read the Application;
  - b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and expenses sought fall within the Guidelines;
  - c. The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by BTVK and generally accepted by BTVK’s clients; and
  - d. In providing the reimbursable services reflected in the Application, BTVK did not make a profit on those services, whether performed by BTVK in-house or through a third party.
3. With respect to Section B(2) of the General Order, I certify that BTVK has complied with the provisions requiring it to provide to the Debtor, the U.S. Trustee for the Eastern District of New York, and the Creditors’ Committee a statement of BTVK’s fees and expenses accrued during previous months.
4. With respect to Section B(3) of the General Order, I certify that the Debtor, the U.S. Trustee for the Eastern District of New York and the Creditors’ Committee are each being

provided with a copy of the Application and this Certification.

Dated: Pittsburgh, PA  
August 30, 2018

**BAKER TILLY VIRCHOW KRAUSE,  
LLP**

By: */s/ Thomas Walenchok*  
Thomas Walenchok  
20 Stanwix Street  
Pittsburgh, PA 15222  
Tel: (412) 697-6487  
Fax: (888) 264-9617  
Email: Thomas.walenchok@bakertilly.com

*Consultants to the Debtor and Debtor-in-Possession*

**KLESTADT WINTERS JURELLER  
SOUTHARD & STEVENS, LLP**  
200 West 41<sup>st</sup> Street, 17<sup>th</sup> Floor  
New York, NY 10036-7203  
Telephone: (212) 972-3000  
Facsimile: (212) 972-2245  
Sean C. Southard  
Lauren C. Kiss

**Hearing Date: September 24, 2018  
Hearing Time: 1:30 p.m. (EST)**

**Objection Deadline: September 17,  
2018 at 4:00 p.m. (EST)**

*Counsel to the Debtor and Debtor-in-Possession*

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
	:	
DOWLING COLLEGE,	:	
f/d/b/a DOWLING INSTITUTE,	:	Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:	
ASSOCIATION,	:	
f/d/b/a CECOM,	:	
a/k/a DOWLING COLLEGE, INC.,	:	
Debtor.	:	

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X

**NOTICE OF HEARING TO CONSIDER APPLICATION OF  
BAKER TILLY VIRCHOW KRAUSE, LLP, CONSULTANTS TO  
THE DEBTOR AND DEBTOR IN POSSESSION FOR A FIRST INTERIM  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD OF SEPTEMBER 27, 2017 THROUGH MAY 31, 2018**

**PLEASE TAKE NOTICE** that a hearing will be held before the Honorable Robert E. Grossman, United States Bankruptcy Judge for the Eastern District of New York, at the Alfonse M. D'Amato U.S. Courthouse, 290 Federal Plaza, Room 860, Central Islip, New York 11722, on the **24<sup>th</sup> day of September, 2018 at 1:30 p.m. (EST)**, or as soon thereafter as counsel can be heard, to consider the application of Baker Tilly Virchow Krause, LLP, consultants to Dowling College (the "Debtor") in the above captioned chapter 11 case (the "Fee Application"), which is listed on Exhibit A annexed hereto, for interim allowance of compensation and reimbursement of expenses incurred.

**PLEASE TAKE FURTHER NOTICE**, that objections, if any, to the Fee Application shall be made in writing, shall state with particularity the grounds for the objection, and shall be filed with the Bankruptcy Court, in electronic format, by utilizing the Court's electronic case filing system at [www.ecf.nyeb.uscourts.gov](http://www.ecf.nyeb.uscourts.gov), or if the same cannot be filed electronically, by manually filing same with the Clerk of the Court together with a CD-ROM containing same in Word, WordPerfect or .pdf format, with a hard copy provided to the Clerk's Office at Bankruptcy Court,

Alfonse D'Amato U.S. Courthouse, 290 Federal Plaza, Central Islip, New York, 11722 and upon (i) Klestadt Winters Jureller Southard & Stevens, LLP, 200 West 41<sup>st</sup> Street, 17<sup>th</sup> Floor, New York, New York, 10036, Attn: Sean C. Southard, Esq., counsel to the Debtor and Debtor-in-Possession; (ii) Office of the United States Trustee for the Eastern District of New York, Alfonse D'Amato U.S. Courthouse, 290 Federal Plaza, Central Islip, New York, 11722, Attn: Stan Yang, Esq., Assistant U.S. Trustee; and (iii) Baker Tilly Virchow Krause, LLP, 20 Stanwix St., Suite 800, Pittsburgh, PA 15222-4808, Attn: Thomas Walenchock, so as to be received no later than **September 17, 2018 at 4:00 p.m. (EST)**.

**PLEASE TAKE FURTHER NOTICE** that the hearing on the Fee Application may be adjourned without further notice except as announced in open court on the Hearing Date, or at any adjourned hearing.

Dated: New York, New York  
August 30, 2018

**KLESTADT WINTERS JURELLER  
SOUTHARD & STEVENS, LLP**

By: /s/Sean C. Southard

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**EXHIBIT A**

<b>Applicant</b>	<b>Capacity</b>	<b>Application Period</b>	<b>Compensation Requested</b>	<b>Reimbursement of Expenses Requested</b>	<b>Total</b>
Baker Tilly Virchow Krause, LLP	Consultants to the Debtor	9/27/2017 – 5/31/2018	\$8,234.00	\$1,131.43	\$9,365.43